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SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A LESTER

December 23, 2008

ELIAS C ALVORD (1942)

ELLSWORTH C ALVORD (1964)

Anne K. Quinlan, Esquire Acting Secretary Surface Transportation Board 395 E Street, S.W. Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Full Release, dated as of December 22, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Master Equipment Lease Agreement previously filed with the Board under Recordation Number 24685-B.

The names and addresses of the parties to the enclosed document are:

Lessor/

Secured Party: Banc of America Leasing & Capital, LLC

(successor-by-merger to Fleet Capital

Corporation)

One Financial Plaza Providence, RI 02903

Lessee/Debtor:

The Andersons, Inc. 480 West Dussel Drive Maumee, OH 43537 Anne K. Quinlan, Esquire December 23, 2008 Page 2

A description of the railroad equipment covered by the enclosed document is:

15 boxcars: GNWR 98000 - GNWR 98011 and GNWR 98019 - GNWR 98021.

A short summary of the document to appear in the index is:

Full Release.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

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FULL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: Banc of America Leasing & Capital, LLC, Successor-By-Merger To Fleet Capital Corporation hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

See Exhibit A

The primary document(s) to which this FULL release relates, are between Banc of America Leasing & Capital, LLC, Successor-By-Merger To Fleet Capital Corporation (Lessor/Secured Party) and The Andersons, Inc. (Lessee/Debtor), was recorded with the Surface Transportation Board, under Recordation Number 24685-B dated January 3, 2005.

IN WITNESS WHEREOF, Banc of America Leasing & Capital, LLC, Successor-By-Merger To Fleet Capital Corporation has hereunto set its name, by its proper office thereunto duly authorized, this 22nd day of December 2008.

Banc of America Leasing & Capital, LLC Successor-By-Merger to Fleet Capital Corporation

By: <u>Sandra Beconaul</u>

STATE OF Rhode Island County of Providence

On this 22nd day of December 2008, personally appeared Sandra Buonaiuto to me personally known, who, being duly sworn, did say that she is the Vice President of Banc of America Leasing & Capital, LLC Successor-By-Merger To Fleet Capital Corporation and that said instrument was signed by authority of its board of directors, and she acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:

Notary Public

Expiration: 04/02/2011s

EXIIBIT A

(15) 60° 100 Ton Used Boxcars Seriai Nos. GNWR 98000 – 98011, inclusive and GNWR 98019 – 98021, inclusive

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the
District of Columbia, do hereby certify under penalty of perjury that I have compared the
attached copy with the original thereof and have found the copy to be complete and
identical in all respects to the original document.

Dated: 12 23 08

Robert W. Alvord